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# **STATE TAX REGISTRATION APPLICATION INSTRUCTIONS**

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**Georgia Department of Revenue  
Registration and Licensing Unit  
PO Box 49512  
Atlanta, GA 30359-1512  
(404) 417-4490**

# INSTRUCTIONS FOR COMPLETION OF THE STATE TAX REGISTRATION APPLICATION

(PLEASE TYPE OR PRINT IN INK)

## IDENTIFICATION SECTION

- Line 1. Enter your Georgia State Taxpayer Identifier Number. (If you do not have one, leave blank.)
- Line 2. Indicate the reason for this application as follows:
- a. **NEW BUSINESS** – If you are starting a new business or you purchased an ongoing business, check here.
  - b. **ADDITIONAL TAX REGISTRATION** – If you are presently registered with a tax number and are applying for an additional tax registration, check here.
  - c. **APPLICATION FOR A MASTER NUMBER** – If you currently have 4 or more locations within Georgia, check here. You are required by law to file your sales tax reports under a consolidated number.
  - d. **CHANGE IN OWNERSHIP STRUCTURE** (Example: proprietorship to corporation) – If your business is currently registered under one form of ownership and will be operating under a different type of ownership structure, check here.
  - e. **CHANGE IN ALCOHOL LICENSEE** – If you currently have a Georgia alcohol license and have changed your licensee, check here.
  - f. **DIVIDED STORE** – If you are applying for alcohol licenses to operate as a divided store, check here. (NOTE: Two separate applications must be completed. Trade names and address must be different.)
  - g. **CHANGE IN LOCATION ADDRESS (ALCOHOL ONLY)**: If you are registered with an alcohol account and you are changing the location address, check here.
  - h. **New Location for a Master Sales Tax Account**: If you are adding a new location to your Master Sales Tax account, check here.
- Line 3. Check all tax license(s) and/or permit type(s) for which you are applying. Complete the CRF-002 and any of the following form(s) that apply to your registration.

<u>Tax Type or License</u>	<u>Additional Form(s)</u>	<u>Form Name</u>
Amusement License	CRF-013	Coin-Operated Amusement Machine Application
Motor Fuel Distributor	CRF-007	Motor Fuel Distributor Application
	FS-MFD-26	Motor Fuel Distributor's Bond (If Applicable)
Tobacco License	CRF-008	Tobacco License Application
Non-Resident Distribution	CRF-002	State Tax Registration Application
Alcohol License Retail - Beer	CRF-009	State Alcohol License Application
	ATT-1	Malt Beverage Bond - Beer
Alcohol License Retail - Wine	CRF-009	State Alcohol License Application
	ATT-82	Retailer Wine Bond
Alcohol License Retail - Liquor	CRF-009	Alcohol License Application
	ATT-59	Retail Dealers & Retail Consumption Dealers Liquor Bond
	ATT-17	State Beverage Alcohol Personnel Statement
Alcohol Wholesale	ATT-104	Application for Brand and Label Registration and Designation of Sales Territory

- Line 4. If registered with the Secretary of State, enter the name under which your business is legally registered. If your business is not so registered, then enter the name under which you plan to operate.
- Line 5. Enter the trade name or doing-business-as (DBA) name of your business only if different from the Legal Business Name on Line 4.
- Line 6. Check the ownership structure under which your business is owned and operated. If "Corporation", enter the State and Date of Incorporation. (NOTE: If the ownership consists of a married couple, the ownership will be presumed to be a partnership.)
- Line 7. Enter your Federal Employer Identification (FEI) Number. If you have applied for an FEI number, write "APPLIED FOR." If you do not have an FEI number and you have not applied, leave blank.
- Line 8. If your business only operates seasonally, indicate the months you will conduct business, otherwise, disregard this line.

Line 9. Enter the last month and day of your business' accounting year.

Line 10. Check the accounting method you will use.

**Cash Basis** – The seller reports the sale and remits the tax in the month that the tax is collected.

**Accrual Basis** – The seller reports the sale and remits the tax in the month that the sale is made.

Line 11. If you purchased an existing business, enter the following information regarding the former owner if known: legal business name, State Tax Identifier Number, Georgia Sales Tax Number, Withholding Tax Number, and Alcohol License.

## ADDRESS SECTION

Line 12. Enter the physical location address of your business including suite/apartment number. **(A post office box is not an acceptable location address. If you use a P.O. Box, processing of your application will be delayed.)**

Line 13. Enter the business phone number and e-mail address.

Line 14. Check "yes" or "no" if your location address is within the city limits. (Disregard this line if business is not located in Georgia.)

Line 15. Enter the mailing address of your business if different from the location address listed on Line 11.

Line a. Check all tax type(s) for the address you are entering. **(If you would like to have correspondence or reporting forms from any taxing unit sent to separate locations, please list these addresses on Lines 13 and/or 14, and indicate the tax related to each. Also, Form CRF-003 is available for additional addresses.)**

Line b. If the addressee name is different from or in addition to the legal business name, enter the name as it should appear on a mailing label; otherwise, leave blank.

Line c. Enter the number and street address, P.O. Box or RFD Number.

Line d. Enter the city, state, zip code, county (only if address is located in Georgia), and country.

Line e. Enter the phone number and e-mail address.

Line 16. List an additional mailing address if necessary. Please refer to the instructions on Line 13 in completing this Section. **Use Form CRF-003 to list further mailing addresses.**

## OWNERSHIP/RELATIONSHIP SECTION

Line 17. **The Department of Revenue requires that the following information be furnished on all related individuals or businesses to determine the ownership of the applying business. This Section MUST be completed for your application to be accepted.** Complete one Section for each related business or individual, check all relationships that apply, and enter the effective date of that relationship. For all applications, provide information for the following:

- **Owner** – If owner of the business, complete items C, D, and E.
- **Partner** – If the business is a partnership, complete a separate RELATIONSHIP Section (C, D, and E) for each partner.
- **Officer** – If the business is a corporation, complete a separate RELATIONSHIP Section (C, D, and E) for each corporate officer.
- **Parent Company** – If the business is a subsidiary, branch, or division of another business, complete a RELATIONSHIP Section (A, B, D, and E) for the parent company.
- **Managing Member** – If the business is a LLC, complete a separate RELATIONSHIP Section (C, D, and E) for each managing member.

### For All Relationships:

Line a. If the relationship checked is a business entity, enter the name of that business entity and the State Taxpayer Identifier (STI) number or license number (if known).

Line b. If this business is registered for Georgia Sales Tax and/or Withholding Tax, enter its Sales Tax and/or Withholding Tax numbers (if known).

Line c. If the relationship checked is an individual, enter the individual's full name, title, and Social Security Number (Social Insurance Number if Canadian). **Social Security Number is required by Revenue Regulation 560-1-1-.18.**

Line d. Enter the individual or business address here.

- Line e. Enter the city, state, zip code, county (only if address is located in Georgia), country, and telephone number.
- Line 18. List any additional ownership/relationships. Please refer to the instructions on Line 15 in completing this Section. **Use Form CRF-004 to identify further ownership/relationship types.**

### SALES AND USE TAX SECTION

- Line 19. Identify the nature of your business. (If a combination of two or more, list percentages of receipts. Percentages must total 100%.)
- Line 20. Enter the kind of business you will operate, product(s) for sale, and/or service(s) to be provided. Examples of businesses are: grocery, restaurant, bakery, chain food store, department store, jewelry, hardware, service station, automobile dealership, furniture store, motel or hotel, warehouse, manufacturing plant, book store, etc. Specify if a combination of businesses.
- Line 21. Check "yes" if you expect to remit more than \$200 per month; otherwise, check "no".
- Line 22. Check appropriate yes or no answers as to whether you will or will not sell alcoholic beverages.
- Line 23. Check appropriate yes or no answers as to whether you will or will not sell tobacco products.
- Line 24. Check appropriate yes or no answers as to whether you will or will not sell gasoline and/or other motor fuels. If "yes", specify the dealer responsible for paying tax on the gasoline and/or motor fuel sales and enter its Sales Tax Number, if other than yourself.
- Line 25. Enter the date you actually started or will start selling or purchasing items subject to sales tax. (If an out-of-state business, enter the date of first such activity in Georgia.) Do not indicate your date of incorporation for the answer to this question. (Month/Day/Year required.)
- Line 26. Check appropriate yes or no answers as to whether you will or will not have employees. If "yes", complete the Withholding Tax Section. If "no", proceed to Signature Section.

### WITHHOLDING TAX SECTION

- Line 27. Check "Applicant or Payroll Service Bureau" or "Other" to identify the party responsible for filing and remitting the required payroll taxes. If "Applicant or Payroll Service Bureau", your business will be assigned a withholding number. If "Other", list the name and a Withholding Number of the business responsible for paying these taxes. The name and number listed will be verified on our Registration Files. If this information cannot be verified, a withholding number will be issued to the applicant.
- Line 28. Check "yes" if you expect to withhold more than \$200 per month; otherwise, check "no".
- Line 29. Enter the number of employees hired or that you anticipate hiring once the business is started.
- Line 30. For Georgia Withholding Tax Purposes, enter the date of the first payroll. (Month/Day/Year required.)

### SIGNATURE SECTION

This application must be signed by owner, partner, or corporate officer. This form will not be accepted unless signed by someone listed in the Relationship Section or on Form CRF-004. **Stamped signature not acceptable.**

IF SALES AND USE TAX WAS COLLECTED OR GEORGIA WITHHOLDING TAX WAS WITHHELD AND DUE PRIOR TO THE FILING OF THIS APPLICATION, PLEASE COMPLETE AND ATTACH THE APPROPRIATE TAX RETURNS WITH **SEPARATE CHECKS** AND IDENTIFY EACH CHECK BY TAX TYPE. (COMBINED TAX PAYMENTS ARE NOT ACCEPTABLE AND WILL DELAY THE PROCESSING OF YOUR TAX PAYMENTS.)

THE PROCESSING OF THIS APPLICATION WILL BE DELAYED UNLESS ALL APPLICABLE QUESTIONS ARE ANSWERED, COMPLETE INFORMATION IS FURNISHED, AND IS PROPERLY SIGNED. PLEASE RETAIN A COPY OF THIS APPLICATION FOR YOUR FILE.

**PLEASE ALLOW 1 TO 2 WEEKS FOR PROCESSING OF APPLICATION.**

**MAIL OR FAX COMPLETED APPLICATION TO:**  
**GEORGIA DEPARTMENT OF REVENUE**  
**P. O. BOX 49512**  
**ATLANTA, GA 30359-1512**  
**FAX: 404-417-4318**